Under the Paperwork Reduction Act of 1995, no persons are required to respon	Approved for use through 7/31/2006. OMB 0651-0031 U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.				
NOTICE OF APPEAL FROM THE EXAMINER TO THE BOARD OF PATENT APPEALS AND INTERFERENCES		Docket Number (Optional) MAT-8173US1			
I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States	In re Application of				
Postal Service with sufficient postage as first class mail in an envelope addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)] on December 27, 2805 Signature Typed or printed name Lawrence E. Ashery	Kazuro Okuzawa, Application Number		Filed		
	10,828,701 For	April 21, 2004			
	ELECTRO-ACOUSTIC TRANSDUCER AND METHOD OF MANUFACTURING THE SAME				
	Art Unit	Examiner Phylesha Larvinia Dabney			
		<u> </u>			
Applicant hereby appeals to the Board of Patent Appeals and Interferences from the last decision of the Examiner.					
The fee for this Notice of Appeal is (37 CFR 41.20(b)(1))			\$ <u>500.00</u>		
Applicant claims small entity status. See 37 CFR 1.27. Therefore, the fee shown above is reduced by half, and the resulting fee is:					
A check in the amount of the fee is enclosed.					
Payment by credit card. Form PTO-2038 is attached.					
The Director has already been authorized to charge fees in this application to a Deposit Account. I have enclosed a duplicate copy of this sheet.					
The Director is hereby authorized to charge any fees which may be required, or credit any overpayment to Deposit Account No. <u>18-0350</u> . I have enclosed a duplicate copy of this sheet.					
A petition for an extension of time under 37 CFR 1.136(a) (PTO/SB/22) is enclosed					
WARNING: Information on this form may become public. (form. Provide credit card information and authorization or	Credit card information PTO-2038.	on should	not be included on this		
I am the	per	n (
applicant/inventor.			Signature		
assignee of record of the entire interest.	//	<u>Lawre</u> Typed	or printed name		
See 37 CFR 3.71. Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96)					
attorney or agent of record. Registration Number: 34,515		(61	0) 407-0700		
attorney or agent acting under 37 CFR 1.34. Registration number if acting under 37 CFR 1.34			phone Number		
		De	cember 27. 2005 Date		
NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below*.					
□ *Total of forms are submitted.					

This collection of information is required by 37 CFR 41.31. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11, 1.14 and 41.6. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS.

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Application Number	10/828,701	
Filing Date	April 21, 2004	
First Named Inventor	Kazuro Okuzawa, et al.	
Art Unit	2646	
Examiner Name	Phylesha Larvinia Dabney	
Attorney Docket No.	MAT-8173US1	

ENCLOSURES (Check all that apply)					
Fee Attached	Drawing(s)	After Allowance Communication to TC			
Amendment/Reply	Licensing-related Papers Petition	Appeal Communication to Board of Appeals and Interferences			
After Final Affidavits/Declaration(s)	Petition to Convert to a Provisional Application	Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)			
Extension of Time Request	Power of Attorney, Revocation, Change of Correspondence Address	Proprietary Information			
Express Abandonment Request	Terminal Disclaimer	Status Letter			
Information Disclosure Statement	Request for Refund	Other Enclosure(s) (please identify below):			
Certified Copy of Priority Document(s)	CD, Number of CD(s) Landscape Table on CD	Return Postcard			
Response to Missing Parts/ Incomplete Application Response to Missing Parts under 37 CFR 1.52 or 1.53	Remarks:				
SIGNATURE OF APPLICANT, ATTORNEY OR AGENT					
Firm Name RatnerPrestia Signature Lawrence E. Ashery	Celler				
Date / December 27, 2005 / Registration No. 34,515					
CERTIFICATE OF TRANSMISSION / MAILING					
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Signature Deboral Spratt					
Typed or Printed Name Deborah Spratt		Date December 27, 2005			

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